W.P. No. 230 of 2004 M/B

**Hon. P.C. Verma, A.C.J.**
**Hon. Rajesh Tandon, J.**

Heard Mr. Tumul Nailwal, learned Counsel for the petitioner and learned Standing Counsel for the State.

The controversy raised in this writ petition relates to the payment of stamp duty on the security bond.

This controversy is squarely covered by the decision of the Allahabad High Court in the case of Tejveer Singh & others Vs. State of U.P. and others reported in 1997 (29) A.L.R. 687 in which it has been held that the petitioner was laible to pay fixed stamp duty at the rate of Rs. 100/- (Rupees one hundred only) and not the stamp duty calculated on ad-valorem basis.

Benefit of this judgment shall also be made available to the petitioner.

The petition is disposed of in the same terms.

**(R.T., J.)** **(P.C.V, A.C.J.)**

Dt. 19.03.2004.

HN